

If a taxpayer does not file a return, files it late, or if the tax due is underpaid, the Tax Commission will send the taxpayer a billing notice. The amount due on the billing notice will include any penalty and interest calculated to the notice due date. If the taxpayer pays the full amount by the notice due date, no additional penalty or interest will be assessed.

The Tax Commission issues the following notices for returns that are not filed:

- If a return is not filed for a business, a Notice of Failure to File is sent. This notice informs the taxpayer that we have not received a required filing for their account.
- We will send annual filers a Notice of Failure to File for each filing period the taxpayer does not report, for two consecutive periods. If the annual filer does not respond to any of the notices by the second Notice of Failure to File due date, we will close the taxpayer's account and send them a Notice of Account Closure and License Invalidation.
- We will send quarterly and monthly filers a Notice of Failure to File for each filing period the taxpayer does not report, for four consecutive periods. If the quarterly or monthly filer does not respond to any of the notices by the fourth Notice of Failure to File due date, we will close the taxpayer's account and send them a Notice of Account Closure and License Invalidation.

The Tax Commission issues the following notices for amounts passed due:

- If a taxpayer does not respond to a Notice of Failure to File or files a return and does not pay the full amount due, the Tax Commission will send a Notice of Taxes Due. This notice informs the taxpayer that if the amount due is not paid by the notice due date, the Tax Commission will file a lien with the courts and place it on the taxpayer's real and personal property.
- If a monthly or quarterly filer does not respond to a Notice of Failure to File by the due date, we will estimate the amount of tax due based on returns the taxpayer has filed in the past, or amounts claimed on their TC-69 application form. Taxpayers who get a Notice of Taxes Due for estimated amounts, must file an accurate return and pay the amount due with any penalties and interest by the notice due date.

If a taxpayer does not respond to the Notice of Taxes Due by the due date, one of the following Notice of Lien is sent:

- A Notice of Lien, will be sent to a business or business owner who does not respond to the Notice of Taxes Due by the notice due date. The Notice of Lien informs a taxpayer that we have recorded a lien with the district court where the taxpayer or business is located, and placed it on the taxpayer's real and personal property.
- A Notice of Lien and Intent to Offset, will be sent to an individual who does not respond to the Notice of Taxes Due by the notice due date. The Notice of Lien and Intent to Offset informs a taxpayer that in addition to filing and placing a lien on their property, the Tax Commission will submit a request to the U.S. Department of Treasury to reduce the taxpayer's federal refund by the amount the taxpayer owes the state of Utah.

A Statement of Delinquent Taxes is sent quarterly as a reminder to taxpayers and businesses with amounts due. These statements may list multiple periods, but they do not always include all amounts a taxpayer may owe.

Audit-related Notices

For full information on Audits, [please click here](#) .

Taxpayers or businesses who are being audited will receive the following billing notices:

- A Preliminary Notice is sent by the Auditing Division to inform an individual or a business of audit findings. The taxpayer has 25 days from the date on the Preliminary Notice to informally review the findings with the Auditing Division. This notice is not a final assessment; however the taxpayer may pay if there is an amount due.
- A Statutory Notice is sent 25 days after the date on the Preliminary Notice. The Statutory Notice informs a taxpayer of the legal and binding final assessment of an audit and if any amounts are due. If a taxpayer disagrees with the Statutory Notice, they have 30 days from the date on the notice to appeal the audit assessment.

Appeal Rights

For full information on appeals, [please click here](#) .

If a taxpayer disagrees with a Tax Commission decision, they have the right to file an appeal within 30 days of the date on the notice of the decision. If a taxpayer does not appeal within this 30 day period, they no longer have the right to file an appeal with the Tax Commission or the courts.

Taxpayers may get appeal form [TC-738, Petition for Redetermination](#) , or they can write their own request for appeal. A request for appeal must include the following information:

1. Taxpayer's name, address and daytime telephone number.
2. The tax type and time period(s) the taxpayer is appealing.
3. The amount of tax, penalty and interest due, or other issue(s) the taxpayer is appealing.
4. If known, the taxpayer's file or other reference number.
5. A copy of the letter or document the taxpayer is appealing.
6. The relief or action the taxpayer wants from us.
7. A statement of facts, summary of arguments and authorities relied upon, including any statutes or rules, that form the basis for the relief or action the taxpayer wants from us.
8. The names and addresses of everyone a copy of the appeal is sent to.

For more appeal information, refer to Tax Commission [Publication 2](#) , Utah Taxpayer Bill of Rights.